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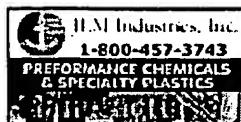
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Kowa American Corp.



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Enclosure (B)
Response to
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Kowa American Corp. is located in New York City and is a subsidiary of Kowa Company, headquartered in Nagoya Kapan, which is one of the largest privately held companies in Japan. Our parent company is a manufacturer of pharmaceuticals, optical & electro-optical goods, textiles and activated carbon. Kowa is also a world wide trading organization handling chemicals, tile, machinery, fashion accessories and sporting goods.

Our chemical group is primarily responsible for marketing a wide variety of chemical products into North America and parts of South America.

We are divided into 5 basic chemical catergories as follows:

Monomers, isocyanates & other raw materials for coatings, plastics and adhesives

Chemical intermediates for producing pharmaceuticals, agricultural chemicals, and other specialty chemicals.

Nutritional chemicals (nutraceuticals) and cosmetic raw materials

Activated carbon division, marketing coconut shell derived activated carbon produced in the philippines and activated carbon fiber cloths and molds.

Export division, responsible for exporting chemicals, biologicals and pharmaceutical raw materials to Japan and the rest of the far east.

For further information , please either call, mail or fax us:

Kowa American corp.
55 east 59th street, 19th floor
New york, NY 10022
phone 212-303-7800 or 800-221-2076
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